

SUPPLEMENT #1

July 12, 2011, Joyce George, Vice President Mills Point Association

In the Town of Colchester's email dated 6/1/11 (copy attached) they described the assessed difference between the structure and the sale price of a camp on leased land as a "lease hold value".

In the Town of Colchester's email dated 6/28/11 (copy attached) the town did an about face and stated this is not an assessment on the lease or the land, this difference between the structure and the sale price of a camp on leased land is an "amenity".

We can only assume that after the Town of Colchester sent the first email they realized that assessing our "lease hold value" was:

- 1) not permitted per the Vermont Listers Handbook because it is not "Real Estate", only buildings and land are real estate (see Attachment)
- 2) discriminatory because the Town of Colchester does not assess all leases within Colchester (On 6/24/11 in the closed meeting the Select Board gave an example of business leases not being taxed)

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3) inequitable because this method of assessment is not universal throughout Vermont, thereby resulting in an inequitable application of the state wide education tax within the State of Vermont

I assume, that because of the above arguments, the Town of Colchester decided to switch their terminology and call the "lease hold value" an "amenity value". You can put lipstick on a Holstein and it is still a Holstein...you can call "lease hold value" an "amenity" but is still a "lease hold value".

In the sale of a camp on lease land you have the structure and the difference between the value of the structure and the sale price. This difference is clearly the value of the seller giving up their right to lease the property...nothing else. We cannot sell our lease, we can only relinquish our right to lease...HVL can choose or not choose to give the buyer a lease.

Therefore....We have no "amenity" that we are selling to a buyer, we are simply giving up our "right to lease" and that is not assessable by the Town of Colchester (reference our "land" grievance appeal of 7/1/2011).

Webster's Dictionary defines "amenity" as "the attractiveness and value of real estate or of a residential structure" and Webster's Dictionary defines "Real Estate" as "Buildings" and "Land"; therefore, if you are going to attempt to assess an "amenity" you must attach it either to "Structures/Buildings" or to the "Land".

You cannot assess an "amenity" against our "structures" because:

- 1) You have stated that an identical raised ranch on Shady Lane has the same "structure" assessment as an identical raised ranch in Biscayne Heights.
- 2) If someone in Colchester was leasing a house and someone offered them \$10,000 to give up their lease, is the Town of Colchester proposing to assess to the new lease holder, each and every year going forward, an "amenity" of \$10,000, we think not, how would you manage that.
- 3) If we remove our "structure" from the land, the "amenity" you allude to doesn't go away; therefore, any proposed "amenity" cannot be attached to the "structure".

The only other choice the Town of Colchester has is to attach the proposed "amenity" to the "land":

- 1) The leaseholder cannot be assessed since we do not own the land

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- 2) The Town of Colchester assesses HVL based on the income derived from the leases at Mills Point, Colchester Point and Sand Dunes. Since any "amenity" value is built into our lease rates, the Town of Colchester has already assessed any "amenity" value to HVL.

Any attempt by the Town of Colchester to assess an additional "amenity" value to the lease holders or HVL would be double taxation.

We disagree with the 6/28/11 email (copy attached) from the Town of Colchester wherein you state you are "charged with valuing "properties" in the Town of Colchester at fair market value (FMV)".

Page 1 of the Vermont Listers Handbook states: "only the real estate belonging to individuals, and not the detailed categories of personal possessions, are now entered in the grand list."

The State of Vermont requires the Town of Colchester to assess "Real Estate" at FMV not "properties" at fair market value. "Real Estate" per the Merriam-Webster Dictionary is buildings and land.

In the sale of a camp on lease land the value of the building being sold is "Real Estate" and is required by the State of Vermont to be assessed at FMV. The difference between the value of the building and the sale price of the "property" is the seller's "willingness to give up their lease". This "willingness to give up a lease" is not "building or land" and therefore not subject to a "Real Estate" tax.

We have two additional issues with the 6/28/11 email from the Town of Colchester:

First, the email states: "This method was used in prior town wide reappraisal ...". In the past the Town of Colchester has not been transparent or forthcoming and previously put this "amenity" value under "out buildings", people did not know it was there. Since the Town of Colchester previously appraised leaseholders for more than just the FMV of the structure, and that is not allowed per Page 1 of the Vermont Listers Handbook, we believe we are entitled to a refund of past taxes because the Town of Colchester has been taxing leaseholders for something that was not "Real Estate" (building and land).

Second, the email also states: "This method...is used in other towns that have similar types of properties". Since this method has not been used by all towns in the State of Vermont, this difference in assessment results in an inequitable application of the state wide education tax within the State of Vermont. Until

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this discrepancy is corrected and the State of Vermont legislates a consistent treatment, we hereby request the "land" portion of the current individual assessments at Mills Point be deleted.

Attachment 1 - The following email from the Town of Colchester on 6/1/11 states: "This value on the right to lease or the lease hold value is not a value on the land..."

From: Robert Vickery <rvickery@colchestervt.gov>
Subject: RE: Assessment questions regarding Mill's Point
To: "Laurene Mraz-Peterson" <reenievt@yahoo.com>
Cc: "Al Voegele" <avoegele@colchestervt.gov>
Date: Wednesday, June 1, 2011, 1:46 PM

Laurene,

The State of Vermont statutes require towns to value property at fair market value (FMV) for tax purposes. If dwellings and camps on leased land sell for \$150,000 that is the FMV. If you break down the FMV of a camp or dwelling on leased land, there is a value for the improvements (the camp or dwelling) and a value for the right to lease the land that the building is sited on. This value on the right to lease or the lease hold value is not a value on the land; it is the value of the sale price or FMV less the improvement value.

The land that HVL owns is assessed at the FMV. The FMV of land is assessed with considerations to the acreage, frontage, and the loss of rights to the land given up by the leases. This value can be derived from land sales or by the income produced by the leases.

Any more questions please call me at 802-264-5671

Bob V

The following email from the Town of Colchester on 6/28/11 states: "Using a cost approach to value, we come up with a building value, subtract the building value from the sale price and the difference is an amenity value" "The town is not assessing a land value to the camp and we are not assessing a value for the lease"

From: Robert Vickery [rvickery@colchestervt.gov]
Sent: Tuesday, June 28, 2011 6:45 PM
To: William A. Mason
Subject: RE: Mason Appeal - 1985 Colchester Point Road, Colchester, Vermont

Mr. Mason,

The Town of Colchester is finishing up a town wide reappraisal. We are charged with valuing properties in the Town of Colchester at fair market value (FMV). The fair market value of a property is what a willing buyer and seller agree upon in

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an open market. The best way to determine FMV is by sales of comparable properties. Camps on leased land are selling for roughly \$150,000 to \$350,000 depending on location. Using a cost approach to value, we come up with a building value, subtract the building value from the sale price and the difference is an amenity value. Example camp by the water on leased land sells for \$250,000, the FMV of that camp is \$250,000, building value is \$75,000 plus an amenity value of \$175,000 equals the FMV of \$250,000.

The town is not assessing a land value to the camp and we are not assessing a value for the lease. Simple assessing the FMV of the camp based on the actual sales of these camps. This method was used in prior town wide reappraisal and is used in other towns that have similar types of properties.

If you have any questions please call me at 802-264-5671

Bob V

Attachment 2



Definition of AMENITY 1 a : the quality of being pleasant or agreeable b (1) : the attractiveness and value of real estate or of a residential structure

Definition of REAL ESTATE 1 : property in buildings and land

Page 1 of the Vermont Listers Handbook states: "only the real estate belonging to individuals, and not the detailed categories of personal possessions, are now entered in the grand list." Since the dictionary defines "real estate" as buildings and land, the Town of Colchester cannot assess us separately for an "amenity" or "lease hold value" because neither one is "real estate" (buildings and land).

July 26, 2011 Select Board Meeting

Joyce George, Vice President, Mills Point Association, on behalf of leaseholders of Mills Point, Colchester Point, Sand Dunes and Coates Island

1. **The Town of Colchester's response to our July 12, 2011 presentation to the Selectboard is not adequate.** On July 12, 2011, I gave a presentation centered on the Town's assessment of a leaseholders "land/amenity/lease hold value" and provided written copies of that presentation to the Selectboard, the Town Attorney and the Town Assessor.
 - The brief summary that was included in the Selectboard minutes did not address the three pages of issues that were presented, and the three sentence response was not adequate. **The residents of Mills Point, Colchester Point, Sand Dunes and Coates Island hereby request that the Town of Colchester provide a written legal opinion addressing each of the issues brought forth in the July 12, 2011 presentation. We request you include the three page presentation and the Town of Colchester's response under each paragraph.**
2. **Minutes of all Listers and BCA meetings, including grievance meetings, must be filed within five days of each meeting.** The following is a direct quote from "A Handbook on Property Tax Assessment Appeals" (Revised 2009 and published by the Office of the Secretary of State and the Division of Property Valuation and Review of the Vermont Department of Taxes):

Section I. Minutes - "Listers are **required** to keep minutes of all public meetings, including grievance meetings. The minutes **must** include the names of the members present, as well as those of all active participants; all motions, proposals, and resolutions made, offered and considered, and an indication of how these have been resolved; and the result of all votes, with a record of the individual vote of each member if a roll call vote is taken. 1 V.S.A 312(b). All minutes **must** be completed, even though unapproved by the board, **within five days** of each meeting, and should be filed with the town clerk, so that members of the public have access to them" (Page 21). There is a similar requirement for the BCA on Page 35.

One of the leaseholders at Mills Point approached the Colchester Town Clerk and requested a copy of the minutes of her grievance meeting as well as copies of all the subsequent meetings that the Listers held up to and including their final determination meeting regarding her assessment; she was told there were no such minutes. Another leaseholder was given her "minutes" however it only contained a list of the five points she made, there were no comments from the Listers. When she asked for copies of the "minutes" for all of her neighbors she was told it would take 3-4 weeks.

- **A taxpayer has the right to dispute their position to the BCA with details from their appeal hearing, including members present, comments and final decision. The Town of Colchester (Assessor's Office) is not complaint with State requirements. We demand that all appeals [from leased lot owners] be voided and that those appeals be repeated with the proper procedures followed. We demand that the Select Board will ensure that, for future appeals, the Listers and BCA will follow these requirements. If it is not the responsibility of the Selectboard to ensure compliance with State requirements, who is responsible?**
3. **All Listers should appear at all grievance meetings.** The following is a direct quote from "A Handbook on Property Tax Assessment Appeals" (Revised 2009 and published by the Office of the Secretary of State and the Division of Property Valuation and Review of the Vermont Department of Taxes):

Section E. The Hearing - "All Listers should appear at the grievance, rather than leaving the work to a single member. Since the Listers sit in a quasi-judicial capacity, **all members must hear all of the evidence** in order to make a supportable decision following the grievance hearing. At least two members of the board of Listers must agree in order to issue a grievance decision which will be respected by the courts." It is our understanding that for the first two days all board members did attend grievance meetings, then they split up for the rest of the hearings. This resulted in little consistency; some leaseholders got a reduction in their assessment while like leaseholders did not.

- **The Town of Colchester (Assessor's Office) is not complaint with State requirements. We demand that all appeals [from leased lot owners] be voided and that those appeals be repeated with the proper procedures followed. We demand that the Select Board will ensure that, for future appeals, the Listers and BCA will follow these requirements. If it is not the responsibility of the Selectboard to ensure compliance with State requirements, who is responsible?**
4. **Grievance Decisions and change of appraisal notices must be sent registered, certified, or certificate of mail.** The following is a direct quote from "A Handbook on Property Tax Assessment Appeals" (Revised 2009 and published by the Office of the Secretary of State and the Division of Property Valuation and Review of the Vermont Department of Taxes):

Section F Grievance Decision "Remember, this notice, like the change of appraisal notice before it, must be sent registered, certified, or certificate of mail, or the law will regard it as unsent. 32 V.S.A 4224

- **The Town of Colchester (Assessor's Office) is not complaint with State requirements. We demand that all appeals [from leased lot owners] be voided and that those appeals be repeated with the proper procedures followed. We demand that the Select Board will ensure that, for future appeals, the Listers and BCA will follow these requirements. If it is not the responsibility of the Selectboard to ensure compliance with State requirements, who is responsible?**

5. **The Uniform Tax Code is not followed by the Town of Colchester. We have spoken with the Town Assessors in Burlington, South Hero, North Hero, Grand Isle and Charlotte and it is our understanding that they do not assess leaseholders for anything other than the structure (and yard items in the case of Burlington).** We understand that the City of Burlington investigated the legality of taxing "lease hold interest" and decided against it. The "Vermont's Education Funding System April 2009" on line states, "Regardless of the level of per pupil spending approved by the voters, property tax payers with homesteads of the same market value living in districts that have the same per pupil spending amount, pay the same tax within the tolerances of the system...This taxing system provides the equity to Vermont's school funding system." Since the City of Burlington assesses the value of the "dwelling/yard items" to a lessee and not a "land/amenity/lease hold value" to the lessee, the Town of Colchester, by attempting to assess the "land/amenity/lease hold value" to a lessee, is in violation of the State of Vermont's policy of taxing all taxpayers equitably. As support for this claim we offer the following information from Burlington's Property Record Cards; note there is no assessment for "land"/"amenity"/"lease hold value", only "structure" and "yard items" are assessed; **"Land Value" is clearly "0"** :

Total Assessed Values:

<u>Address</u>	<u>Sale Price</u>	<u>Building Value</u>	<u>Land Value</u>	<u>Yard Items</u>	<u>Total Value</u>
3 Starr Farm	\$299,000	\$140,900	0	0	\$140,900
8 Starr Farm	\$375,000	\$57,500	0	\$100	\$57,600
11 Starr Farm	\$375,000	\$66,200	0	0	\$66,200

- **The Town of Colchester is not in compliance with the Uniform Tax Code. We demand that the Select Board ensure that only dwellings/yard items are taxed as real estate in Colchester, thereby bringing the town of Colchester into compliance with the Uniform Tax Code.**
6. **The Town of Colchester is in violation of the Vermont Statutes.** The Vermont Statutes Online, Title 32: Taxation and Finance, Chapter 135: Education Property Tax, 32 V.S.A 5401. Definitions, states "(7) 'Homestead': (A) 'Homestead' means the principal dwelling and parcel of land surrounding the dwelling, owned and occupied by a resident individual as the individual's domicile" Many of the leasehold residents in Colchester fall under the "homestead" portion of Act 68; therefore, Colchester can assess the "dwelling" to a leaseholder **but are prohibited per the above** from assessing the "land/amenity/lease hold value" to a "Homestead" leaseholder.
- **The Town is not in compliance with the Homestead portion Vermont Statutes. We demand that the Select Board ensure that the Town conforms to the Homestead portion of Vermont Statutes.**

7. **The Town of Colchester is in violation of the Vermont Statutes.** 32 V.S.A. § 3651, Vermont Statutes On Line, states the general rule that "Taxable real estate shall be set in the list to the last owner or possessor thereof on April 1 in each year in the town, village, school and fire district where it is situated." 32 V.S.A. 3608 states the general rule that "Buildings on leased land or on land not owned by the owner of the buildings shall be set in the list as real estate". Note: this only allows assessment of "buildings" on leased land and nothing else. This is in agreement with the definition of real estate which is "building" and "land".

- **The Town is not in compliance with 32 V.S.A. 3608 with respect to the assessment of buildings only on leased land. We demand that the Select Board ensure that the Town conform its assessments to State Statute by assessing "buildings" and not "land/amenity/leasehold".**

8. **Amenity vs. leasehold value.**

- a. We sell a camp for \$100,000 with a structure assessment of \$50,000
- b. Since the Town of Colchester has stated in writing that the difference between the structure and the sale price is not the value of the "lease" we have decided not to give up our "lease".
- c. Since we have retained our lease we will not allow the buyer to trespass on our leased land to get to the structure/amenity that they purchased.

Does the Town of Colchester's written position that they are not assessing our "lease" make any sense?

A lease hold value is 'personal property' which is not taxable as 'real estate' per the following:

- Merriam-Webster dictionary defines real estate as: "buildings and land" and
- From Act 68: Sec. 54. 32 V.S.A. § 9701(7) is amended to read: "(7) Tangible personal property: means personal property which may be seen, weighed, measured, felt, touched or in any other manner perceived by the senses" and
- The Vermont Statutes Online, Title 32: Taxation and Finance, Chapter 135: Education Property Tax, 32 V.S.A 5401. Definitions, state "(10) **Nonresidential property**" means all property except....(D) Personal property" and
- Page 1 of the Vermont Listers Handbook states: "only the real estate belonging to individuals, and **not the detailed categories of personal possessions**, are now entered in the grand list."

We demand the Town of Colchester comply with the definition of real estate, Act 68, the Vermont Statutes and Vermont Listers Handbook by deleting the current "land/amenity/leasehold" assessment.

9. **Over valuation in the new assessment exacerbates the problem of affordable housing and foreclosures.** In the last four years there have been at least two year round residencies on Mills Point that sold in an arm's length transaction for under \$63,000, and in both cases the "land/amenity" assessment by itself is \$75,000 each, now **does this make sense?** This is affordable low cost housing in its purest form. The State of Vermont has been trying to encourage affordable low cost housing for several years, however, by coming out of the closet (previously Colchester placed a token

assessment for "land/amenity/lease hold value" under the category "out buildings") and assessing a substantial "lease hold value" (which is not allowable per the State of Vermont Statutes), the Town of Colchester will be eliminating one of its largest communities of affordable low cost housing. Only the wealthy people from out of state will be able to buy properties on Mills Point, Colchester Point, Sand Dunes and Coates Island. On Mills Point there are 66 year round structures and the majority of these provide affordable low cost housing to their residents. Many of these residents have stated they will no longer be able to afford to live in their home and Colchester **will** lose one of their largest bases of affordable low cost housing. Almost 4% of our house sites are currently in foreclosure and that number could grow to 45% by forcing the people who need affordable low cost housing from their only home.

The fact that a few wealthy people from out of state came to Colchester and admittedly overpaid is no reason for the Town of Colchester to eliminate affordable low cost housing at Mills Point. **Is the Town of Colchester concerned that they are causing foreclosures and eliminating affordable housing?**

10. Principle and interest on current and prior taxes attributable to the "land" assessment for leaseholders should be held in escrow by a third party for the Town of Colchester.

Since the Town of Colchester charges us interest when we are late, we assume the Town of Colchester is prepared to refund the "land" portion of our taxes with interest when the "land" assessment is reversed by the courts.

- **We demand that the "land" portion of our taxes be held in escrow by a third party for the Town of Colchester until such time as the "land/amenity/leasehold" assessment is resolved.**

11. The town must budget for a loss in revenue, court costs and reimbursement of illegally collected taxes. Should the Town of Colchester fail to act now, and court action becomes our only recourse, the town is advised to budget accordingly for the loss of currently planned revenue (the land portion taxed to lease holders), for the court costs, and for reimbursement of illegally collected past (including the formerly concealed "out building" line which has been documented as being in fact, the land tax) and present taxes.

- **We request the Town of Colchester immediately begin budgeting for a loss in revenue, court costs and reimbursement of illegally collected taxes.**

Taxpayers of Mills Point, Colchester Point, Sand Dunes and Coates Island hereby request that the Town of Colchester include the full text of this presentation and our presentation submitted on July 12, 2011 in the minutes of this Selectboard meeting. We also request that the Town of Colchester's legal position, referencing applicable Vermont statutes, be inserted after every paragraph of the two presentations. We have numbered the paragraphs in this presentation to aid you in your response.

Question 1 - Page 1 of the Vermont Listers Handbook states: "only the real estate belonging to individuals, and **not** the detailed categories of personal possessions, are now entered in the grand list." Prior to this ruling paper items such stock certificates were taxed as real estate. Webster's dictionary defines stocks and bonds as intangible property. Our "lease" is like a stock or bond which certainly has value in the open market but is not a tangible asset such as land or structure. The FMV of real estate (a hard asset) is the value of the land and the structure, and a municipality has a right to tax them. I don't believe a municipality has a right to tax a "lease" any more than it has a right to tax stock certificates as they are both intangible items. The state realizes taxes from the FMV of a lease just like the FMV of a stock.... at the time of sale.

Page 3 of the Vermont Listers Handbook states "Although you have been elected by townspeople and you are a town officer, it is important to remember that "towns are mere creatures of the Legislature constituted for governmental purposes, possessing only such powers as are expressly granted or implied... Like all corporations, both public and private, they necessarily act through agents; but municipal officers derive their authority, largely, if not wholly, from the law and not the municipality..."New Haven v. Weston, 87 Vt. 7, (1914). You cannot, for example, decide that your town will exempt a property from taxation without clear legislative authority to do so" nor does the Town of Colchester have the authority to tax an intangible item (lease) as though it was real property without legislative authority.

Please cite your legislative authority to tax intangible property (lease) as real estate.

Question 2 - On what basis did you create the four land categories....235K, 150K, 75K and 50K? Colchester Point with flat topography and a sandy beach came in at 125K! In addition, why didn't you make a distinction between 1) year round vs seasonal (seasonal occupancy is restricted by the town (would have to go before DRB, impact fees, etc), the fire district and our lease.. in fact there are different lease rates for year round vs seasonal); 2) size of lot (on our leases there is a different rate charged for "lake" "rear" or "small"); and 3) type of septic system (some are very expensive)? The following are a couple of examples, would you explain how it was determined in which category they were placed: 37 Bluff Rd. (Graham) 235,000 leasehold vs 294 Whitecap (Johnson) 150,000 (right next door) and 545 Mills Pt Rd. (Morin) 75,000 vs 564 Mills Pt. Rd. (Conway) 50,000 (across the street).

Question 3 - Our lease is not transferrable and HVL could elect not to renew a lease. Both cases would make our intangible asset (lease) worthless. In addition when HVL issues a new lease the lease rate goes up, making a lease less valuable. Each year the lease rate for the existing lessees goes up, making the lease less valuable. Your proposed tax on our tangible asset (lease) would also make the lease valuable.

Question 4 - Is every piece of real estate with a land value of zero assessed at FMV? How do we differ from other lease holders for example condos and mobile homes?

Question 5 - It is extremely difficult, if not impossible, to get a home equity loan on leased property and yet you are attempting to tax us on that "amenity"

Question 6 - How will you adjust for the taint on our real estate due to the recent flooding?

In summary: The Town of Colchester is clearly in violation of Vermont Statutes, Act 68 and the Uniform Tax Code. Colchester can either confirm to us in writing that ^{THEY} will immediately bring the town into compliance with Vermont Statutes, Act 68 and the Uniform Tax Code and delete the "land/amenity/leasehold" assessment or they can knowingly choose to remain in violation. If you choose to knowingly remain in violation of the Vermont Statutes, Act 68 and the Uniform Tax Code, we as taxpayers will have no choice but to raise these issues to a higher authority resulting in additional legal expenses to the taxpayers and the Town of Colchester.

Respectfully submitted 7/26/2011 on behalf of leaseholders on Mills Point, Colchester Point, Sand Dunes and Coates Island. Joyce George, Vice President, Mills Point Association.

August 9, 2011 Select Board Meeting. Joyce George, Vice President, Mills Point Association, is away on business this evening and asked me to present the following for her, on behalf of leaseholders at Mills Point, Colchester Point, Sand Dunes and Coates Island

First we want to thank the Select Board for including a good representation of our presentation and that of Lydia Wislowski's in the minutes of the July 26, 2011 meeting, as well as attaching our two presentations. We also want to thank the Select Board for recommending "that the Town Attorney be given the document from Joyce George to respond to."

Do you have a date as to when the Town Attorney will respond to my two presentations (please include this one also, now three)? It is important to us that we receive a complete, detailed response from the Town Attorney prior to the start of the BCA meetings for leaseholders. To that end, we hereby request that the Town of Colchester schedule BCA meetings for leaseholders after the Town Attorney has responded; will you agree to do this? There may be individual requests for sooner meetings based on individual's schedules and we request the Town honor those.

I also want to thank Bob Vickery, Assessor, for approaching me after the last SB meeting and offering the town's position that minutes of Listers meetings are kept, the splitting up of Listers was done with legal concurrence and mailings were in fact in compliance with the State Statutes.

We continue to have an issue with the following:

- 1. Minutes of all Listers and BCA meetings, including grievance meetings, must be prepared and filed in accordance with "A Handbook on Property Tax Assessment Appeals" (Revised 2009 and published by the Office of the Secretary of State and the Division of Property Valuation and Review of the Vermont Department of Taxes) which states:**

Section I. Minutes - "Listers are **required** to keep minutes of all public meetings, including grievance meetings. **The minutes must include the names of the members present, as well as those of all active participants; all motions, proposals, and resolutions made, offered and considered, and an indication of how these have been resolved; and the result of all votes, with a record of the individual vote of each member if a roll call vote is taken. 1 V.S.A 312(b). All minutes **must** be completed, even though unapproved by the board, **within five days** of each meeting, and should be filed with the town clerk, so that members of the public have access to them" (Page 21). There is a similar requirement for the BCA on Page 35.**

At least two Colchester residents asked for minutes of the Listers meeting citing the above State Statute and they were told that there were no minutes. A few days later individuals requesting minutes received what appeared to be hastily prepared minutes that **are not** to the detail mandated by the State Statute (see bolded portion above). We would like to cite a few issues we have with Board of Listers minutes:

1. At least two lessee received a reduction in their assessment even though the block "none" under "recommended action" was checked.
2. On my minutes only the following narrative appeared "see attached 4 page letter for nature of complaint" and "Vision to look today". No blocks were checked under "Recommended Action" or "Action Taken". Please refer to the bolded portion of the State Statute above; my minutes **do not conform** to the level of detail required by the State Statutes.
3. Writing is so illegible that in most cases the minutes cannot be deciphered.

Please refer to above State Statute and a description of what is legally required to be in the minutes of Listers meetings... the minutes of my Listers meeting (as well as at least a dozen others that I have seen) **ARE INACCURATE, INCOMPLETE, IN MOST CASES ILLEGIBLE, AND DO NOT COMPLY WITH THE STATE STATUTE IN REGARDS TO LEVEL OF DETAIL.** The State Statute was enacted so that the grievred person could understand the Listers thought process and prepare for a BCA appeal.

Since the minutes of the grievance meetings were not prepared in accordance with the State Statutes, thereby putting grievers at an extreme disadvantage when appealing to the BCA, we request that the Listers meetings be voided and repeated in accordance with the State Statutes. We also request that the Select Board ensure, for all future appeals, the Listers and BCA must follow the State Statutes.

2. **Several leaseholders did not request a grievance meeting with the board of Listers because they did not wish to contest their "structure" assessment. They felt their objection to the "land/amenity/leasehold" assessment was being handled through the Mills Point Association which filed a group grievance request on the "land/amenity/leasehold" assessment.** When several leaseholders showed up at the group Mills Point Association grievance meeting with the Listers, we were told we would not be allowed to proceed with our group grievance because the town does not allow group grievances. One of the Listers prevailed and allowed

us to be heard. As an Association we never received a written response to what we thought was our grievance meeting. When a leaseholder, who was not at the group grievance meeting, found they would not be covered by the group grievance (7/29/11), they tried to file an individual appeal to the Board of Civil Authority; however, the town refused to process the request because the deadline for appealing to the Listers had passed.

If you compare 1 and 2 above it appears the town ignores State Statutes when it is to their advantage and enforces other policy when it is to their advantage. Since it appears that all Listers meetings will have to be repeated, we request that all leasehold residents who thought they were part of a group appeal, or attempted to be part of a group be allowed to grieve to the Listers and then the BCA.

We will continue to appeal until the "land/amenity/leasehold" assessment is eliminated, we will concede only when we are legally proven to be wrong.